



# Tennessee's 2008 Sales Tax Holiday

[www.tntaxholiday.com](http://www.tntaxholiday.com)

Sales Tax Holidays begin on the first Friday in August each year at 12:01 a.m. and end at 11:59 p.m. the following Sunday.

## School Supplies (\$100 or less per item)



### Examples of tax-free items during the holiday include:

#### School Supplies

- Binders
- Book Bags/Backpacks
- Calculators
- Chalk
- Crayons
- Erasers
- Folders

- Glue
- Lunch Boxes
- Notebooks
- Paper
- Pens
- Pencils
- Rulers
- Scissors
- Tape

#### School Art Supplies

- Clay and Glazes
- Paints
- Paintbrushes
- Sketch and Drawing Pads
- Watercolors

During the holiday, school supplies (including school art supplies) **with a purchase price of \$100 or less per item** are exempt from sales tax. School supplies individually priced at more than \$100 or items purchased for use by a trade or business are **not** exempt from tax. Items that are normally sold together may not be split to achieve the \$100 threshold. Under these special holiday laws, there is no requirement that purchases be made only for students. If an item is tax exempt, **anyone may make the purchase tax-free.**

School supplies are defined as items used by a student in a course of study. Specifically excluded are items such as instructional material, including reference books and school computer supplies (compact discs, printers, and printer ink).

For more information, please contact the Tennessee Department of Revenue online at [www.tntaxholiday.com](http://www.tntaxholiday.com) or at [www.Tennessee.gov/Revenue](http://www.Tennessee.gov/Revenue).

E-mail: [salestax.holiday@state.tn.us](mailto:salestax.holiday@state.tn.us)

Telephone: (800) 342-1003 7 a.m. – 5 p.m., CST, Monday through Friday